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January 21, 2009

By e-filing

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 E Street, S.W., Suite 1149
Washington, DC 20024

Re Docket No. AB-43 (Sub-No. 184X), *Illinois Central Railroad Company --
Abandonment Exemption -- in Cook County, IL*

Dear Ms. Quinlan:

Please refer to the Board's decision in the above proceeding, served December 23, 2008, which tolled, until January 23, 2009, the deadline for Chicago Port Railroad Company (CPC) to file an offer of financial assistance (OFA).

Upon further study, CPC has decided not to file an OFA. CPC does not object to consummation of the abandonment.

Very truly yours,

Tom McFarland

Thomas F. McFarland
Attorney for Petitioner,
Chicago Port Railroad Company

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cc Michael Barron, Esq., by e-mail to mbarron@fletcher-sippel.com
Mr. Bruce Betts, by e-mail to brucebetts@chicagoportrailroad.com